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Equal, U and Better their my Neer Breaking Flow to the Man
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Latest Improvements in St Halinger's R.L. Gill, in Very Low Bisses, Bubblesh's White and Bird Lee Blake Marschethethy Collegeon Food, brightly and Vaccors Princip Bartesi Ware, Princip von the Wire, Gallwallard BioSing.

STAPLE DRY C time, t and t our Thinlings, A V.A., B and D Hitsatical and Utilities next and Binached Hellis, Lorus Sharring, Mongolin Lieux Not, Blue December of Water Commencer Alexander

STAPLE GROCERIES, Golden Gate, St. Na River Salaise. Says Beans. Ales, California Lines Portino

For Kerosene Oil We Offer THE PALA it cannot be beat for quality or p VULCAN, a good oil and al

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JUST RECEIVED. And Now Opened For Inspection at A. M. MELLIS', 104 FORT STREET.

the Palace, \$116 53 on Coronation accounts, and the balance on sundry accounts. The Marshal stated that

OFFICE OF GOVERNOR OF OAHU.

stated, but the unusual step was taken of drawing upon \$53,301. the cash (general funds) of the Board, and from the school tax of the district of Honolulu to meet the amount required. The whole amount was made up as follows:

.....541,537 83 Drawn upon Appropriation. Drawn from Department funds....... Drawn from Honolulu School Tax.... .... 15,163 80 .868,956 76

The occasion for drawing from these unusual sources appearing to be the fact that the Treasury was so depleted that this course became necessary.

The Committee noted that in June, 1883, soon after the appointment of the present Board, the salaries of a number of the teachers in the Honolulu English Schools were increased, the total increase amounting to \$3,000 per annum. Favoritism seem to have been shown in the pay of teachers. Mrs. Hendry, a newly appointed tion of the Committee : one was a sum of \$75, paid Oct. assistant teacher, receiving at the rate of \$1,800 per year, while the highest salary paid to any other assistant lady teacher is \$1,000; the other salaries being from \$300 to \$1,000. Many of these assistant teachers have been long in the service of the Board, and are capable and efficient was a sum of \$70, paid Oct. 3rd, 1882, for 25 cases of kerosene oil short, also, \$41.87, forth, he shall return the said warrant to the Minister of Finance for correction.

As the Loan Fund had been exhausted and the general funds of the Treasury already drawn upon for some way. Such mistakes should not occur.

There was also an item of \$348.05 and Santomber 1st.

The Committee would also call attention to the amount of the bonds taken by the Board from school agents. In the case of the agent for Wailuku, a bond for but \$3,000 was taken, while by his accounts of the March 31, 1884, he held in hand a balance of \$9,100 49.

March 31, 1884, he held in hand a balance of \$9,100 49.

The Collector-General notified the Minister of Finance, with the Reg in cash. The amount of the bonds required should be more commensurate with the funds in the hands of the Feb. 6th, 1883, of the need for the new storehouse

faithful feachers and agents for political reasons.

The Committee recommend that \$75,000 be again appropriated for the support of English and Hawaiian schools. General and liberal education is one of the greatest safeguards of the nation.

BOARD OF GENEALOGY.

The appropriation of \$10,000 for the Relief of the Board of Genealogy has all been drawn from the Treasury upon warrants by the Minister of the Interior, and the books of the department show the following persons

to have been the recipients: Her Ex. the Governess of Hawaii ... Kaltunaniole ... J. H. Kenol. G. B. Kalaankane P. C. Advertiser and Elele Poukolu Sundry Petty Expenses

FINANCE DEPARTMENT.

The Treasury cash was counted on the 15th of May and the money then on hand was found to agree with the balance shown by the cash book, say \$191,547.63.

SPECIAL DEPOSITS.

Certificates of Deposit to the amount of \$884,000 have been issued and are now in circulation. The coin deposit to secure the same was counted and found to consist of the following denominations:

U. S. Gold Coin ...... U. S. Trade Dollars... U. S. Standard Dollar Mexican Dollars .... Five Franc Pieces

Mixed Coin, i.e., Mexican and French.

Havalian Dollars 54,500 Hawaiian Half Dollar-Hawaiian Quarter Dollars 102,000

Of the United States Gold coin about \$120,000 is the property of private individuals and is likely to be withdrawn at any time and replaced with silver coin. There was also found on deposit for safe keeping a sum of ## S172,000 in Hawaiian silver, which was at the time the property of Mesrs. W. G. Irwin & Co. Of this sun \$23,000 was in Hawaiian ten cent pieces, a coin that at present has no legal authority for its existence.

REVENUE STAMPS.

### State of Sale & Cechnic & State of Sta

THE ACCOUNTS OF THE DEPARTMENT.

The books of the Finance Department have been well he had been unable to collect these amounts, and by the and faithfully kept and reflect credit on the Registrar of advice of the Minister of Interior, had placed them in fundamental properties of the Minister of Interior, had placed them in fundamental properties and faithfully kept and reflect credit on the Registrar of Public Accounts. An additional clerk has been asked advice of the Minister of Interior, had placed them in for in this department, and in view of the increased the hands of the Attorney General, but nothing had been labors of the Registrar your committee recommend that an appropriation for that purpose be granted.

LOAN ACT OF 1882.

No accounts appear to be kept in this office, except the expenditure for the military, which accounts came borrowed shall be kept separate and not applied either the expenditure for the military, which accounts came under the Department of Foreign Affairs. A check book was found, from which drafts requiring the signature of the Governor of Oahu were drawn. The Committee observed that in more than one instance part payment in the sale of bonds has been paid directly into the general fund, and disbursed at the will of ministrate the representative and not applied cutous directly or indirectly, temporarily or otherwise, to any the sale of bonds has been paid directly into the general fund, and disbursed at the will of ministrate the part of the representative and not applied cutous controllers. advance, on account of commissions, had been made to ters without any reference to the provisions of the law, assessors before the tax collectors had rendered their reports. This seemed to the Committee to be improper.

THE BOARD OF EDUCATION.

The accounts of the Board of Education are kept in a clear and comprehensive manner; the balances were correct, and the vonchers in order. An investigation of the expenditures for the period showed that one of the statements of the President of the Board, in his official report, was misleading. The statement is, "Thus it will be seen that there remains an unexpended balance or we find that bonds amounting to \$50,000 were signed be seen that there remains an unexpended balance on account of the Bureau of Education of \$45,765 02; and liabilities incurred by that department. These bonds of the large sum of \$75,000 voted by the last Assembly were finally realized on the 12th of January, 1884, over of the large sum of \$75,000 voted by the last Assembly for the support of English and Hawaiian schools, only eight months after their issue from the Treasury. The total sale of bonds under this Act to the date of our total sale of bonds under this Act to the date of our examination has been \$680,000, add to this the sum of \$818,900 realized from the Loan Act of 1876 which makes authorizes a draft upon the Loan Fund 

Your Committee note with some surprise that commissions paid to tax-collectors and assessors for the last year in certain districts have been raised to 4 per cent: Legislature, or in case of emergency as set forth in for Honolulu received as compensation for his two month's days of the period, work the sum of \$4,819.50.

Notice of this change was not published as usual, but the several Governors were notified of the fact on the 15th of January, 1884

THE CUSTON HOUSE.

showed that the accounts had been well kept.

Two small items of expenditure attracted the atten-

The Collector-General notified the Minister of Finance,

The Collector-General notified the Minister of Finance, eb. 6th, 1883, of the need for the new storehouse.

The attention of the Collector-General was called to be complaints that large quantities of opium were being The Committee deem it their duty to condemn the course pursued by the Board in summarily dismissing snuggled into the country, and that it was reported to

same quantity.

using opium did it so secretly that not a great deal per dollar, was found. Now it is used more openly, and naturally As Briti-

On page 33 of the Finance Report will be found a list of what are called "Indemnity Accounts" amounting to \$209,089 79 a portion of which amount is for overdrawn balances of sundry appropriations and is covered by a Cabinet Resolution, dated Feb. 10th, 1884, which authorizes pullimited expanditure for these markets.

As the holder of these Hawanan bonds would take nothing but U. S. gold coin or its equivalent in payment there was no doubt that the same value, and no less, ought to have been paid to this Government by the lenders before such gold bonds were issued.

But the Minister did not follow either the Coinage Act 1880 or the Lour Act of 1889. He hoppet no bullion

by special enactments and in our opinion require indem-nification; the remainder are covered by Cabinet Reso-Four hundred and twenty

\$3,351 94 was paid to the owners of the Steamer "C. R. Bishop" for services rendered in proceeding to the assistance of the disabled Steamer "Suez;" \$2,070 10 "Interest on Special loan" consists of two payments, Sa cents at the quotations of March last, and the standard \$20 grains of silver and worth in New York \$3 cents at the quotations of March last, and the standard \$40 grains of silver and worth in New York \$3 cents at the quotations of March last, and the standard \$40 grains of silver and worth in New York \$40 grains of silver an one made Dec. 31, 1883 to C. T. Gulick of \$530 10, being interest at the rate of 12 per cent. per annum on \$18, 297 56, money which had been procured by him to tide the Government over their financial difficulties. The other payment of \$1,540 00 was made on the 31st of March, 1884, to Messrs, W. 6, Irwin & Co., who charged by per cent, for similar accommodation. "Interest on Special loan" consists of two payments, one made Dec. 31, 1883 to C. T. Gulick of \$530 10, being

9 per cent, for similar accommodation, Indemnity to Judd and Kapena appears to have been for advances made to these gentlemen by Messrs, W. G. Irwin & Co., but for what purpose we are unable to state.
The sum of \$7,408 00 has been paid to C. O. Berger for sundry soundings made in the channels by the Steamer "W. H. Reed." This payment is covered by a Cabinet Resolution of Feb'y 10th, 1884, but we can see the country and a gain to those who have brought the cheaper silver which has driven away the dearer coin.

If the Minister had followed the Acts above named, there would have been no such loss.

3 per cent, has always been considered a liberal commission for a district like Honolulu, which will strike the House more forcibly when they know that the Assessor caused to be drawn from the Treasury during the last

passed upon these accounts, although in the terms of Section 7 of Chapter 23, Session Laws of 1882, he was The examination of the books of this important office bound to ascertain that the sum mentioned in the warhowed that the accounts had been well kept. bound to ascertain that the sum mentioned in the warrant of the Minister of Finance was then legally avail-The revenue from this source has been large during the period, and seems to have been faithfully accounted warrant. Moreover, the Auditor is commanded, that in case he shall find that the sums in the warrant mentioned or any of them are not then legally available or applicable to the services or purposes in the warrant set

way. Such mistakes should not occur.

There was also an item of \$348.95 paid September 1st, 1883, for watching kerosene oil. It was explained that the building of the new kerosene warehouse was so moneys in violation of the Constitution and Laws of

Your Committee further find that out of moneys thus illegally drawn from the Treasury, there was deposited

upon the subject:

"The only way to guard against opium-smuggling is to increase the guards and night watchinen. A boat should be manned for a night harbor-watch. With this limited to the date of our ended to the date of in view, some \$3,000 more than was appropriated by the last Legislature has been asked for this year.

"I think that the amount of opium in the Kingdom, and the amount used is largely over-estimated, for these

were two years ago, therefore a much smaller quantity wilne."

The Currency Act of 1876 made "the gold coin of the U.S. of America the standard and legal tender in all Agents" has been expended mostly for legitimate pura great deal was here.

"As to price, there are several kinds of opium, and while a brand put up in San Francisco might be selling for ten dollars per half pound tin, the best Hongkong brand would bring twenty to twenty-five dollars for the brand would bring twenty to twenty-five dollars for the kingdom, from any country with which His Majesty me quantity.

"The plantation managers report that it is used on all has not any treaty to the contrary," upon a proclama-"The plantation managers report that it is used on all the plantations, and that they overlook its use, so long as the men do not use it in such quantities as to unfit them for work.

"Now, when the Opium Law went into effect, the managers did not overlook the using of opium, but were on the lookout to catch those using it; and frequently that not a great deal per dollar, to pass here at 100 cents per dollar.

using opium did it so secretly that not a great deal was found. Now it is used more openly, and naturally the impression is, that a great deal more is used.

"Increasing the penalty for snuggling, or having common in possession, would no doubt deter some from attempting to snuggle."

It would appear that there had been some neglect in the matter of guarding against snuggling, for the Comtent of the content o

the matter of guarding against smuggling, for the Committee have ascertained that, for some menths, no nightignards have been employed to watch the steamers of the
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wards to informers and other criminal expenses from the appropriate fund, should be strictly maintained. The system of reports rendered by the several sheriffs appeared to be good and carefully observed.

The accounts of the Oahu Prison showed an amount of uncollected bills for labor of prisoners, due March 31, 1884, of \$3,465 48, of \$3

izes unlimited expenditure for those purposes.

The amounts paid out for "Subsidy to Hawaiian Railroad," "Board of Genealogy," "Expense of Loan Act," and "Internal County of the Loan Act of 1882. He bought no bullion to be coined into gold and silver coins, but agreed with Mr. Spreckels to take \$1.090,000 in silver Hawaiian coins in exchange for the U. S. Gold bonds of the process of the state of the second county of the seco

Four hundred and twenty-five thousand dollars of this lutions and require the closest scrutiny.

The amount paid to the representatives of D. Maetavish was to quiet title to some lots on Kulaokahua plains, which had been sold by the Government whose title was defective.

\$3.351.94 was paid to the government of the control of the

of the value of American coins of like denominations, has been that there is no U.S. gold, or British gold to be found in circulation, and even the American standard dollars have disappeared.

there would have been no such los

AUDITOR-GENERAL.

The Act to regulate the receipt, custody and issue of public moneys, which was passed by the Legislature of 1882, was at the time supposed to have been framed for the purpose of providing some check on the improper disbursement of public moneys, but such does not appear to have been the result, as it seems simply to have provided a way for profligate Ministers to shift the responsibility of illegal acts to the shoulders of a weak and incompetent official.

Your Committee, on visiting the Auditor-General's office, found that no books of record were kept, except a small book in which he copied out the cash sheet which is furnished him at stated intervals by the Minister of Finance, and which is a copy of the cash book kept in the Finance Department; that no record of any of his transactions was to be found, and that he had nothing but his memory to rely on for any of his official acts, he further stated that it was his custom to approve whatever accounts were presented to him, as long as there was money in the Treasury.

Your Committee further find that the office which has Your Committee further find that the office which has been fitted up for him in the Government Building seems to be used principally for the prosecution of his private business affairs, which is in direct violation of Section 16 of the Act under which he holds his appointment. In proof of the arregoing statement we may say that there are vouchers on file in the Interior Department which bear his approval as Auditor-General, and which were subsequently collected by him as agent for a contractor who had large and questionable dealings with the Government; evidence has also been propored that the Auditor-General has during his tenure of cured that the Auditor-General has, during his tenure of office, virtually acted as agent of sundry insurance com-panies, as persons of unimpeachable veracity have testified that have had many dealings with him, having paid and received sums of money in regular business transac-tions; he was also, on the 11th of Feb'y, 1884, the con-Committee think that sufficient has been proved to convince the House that the prolongation of the present occupant in the office of Auditor-General would be detrimental to the best interests of the country; at the 2,971 50 same time they wish it to be distinctly understood that they recognize the absolute necessity of a good act for the audit of public accounts, and the appointment of a man of integrity and independence of character to the position of Auditor-General.

poses; we were, however, struck by the very large sums paid to the Pacific Commercial Advertiser, say \$1505 29, which is a little more than one half of the entire appropriation; on looking into the matter we found that some bills had been paid twice, and that by comparison with the regular charges of other printing offices the rates paid to the Advertiser were much higher than they ought to be; in one most glaring case a bill for subscriptions amounting to \$384-32 had been paid twice; restitution for this has, however, been made since we discovered the transaction, by the payment of the amount into the Treasury as a Government Realization.

The Coronation Appropriation of \$10,000 has all been expended. On the 26th of August, 1882, Col. C. H. Judd

received the sum of \$7,000; a Mr. Buckmann received \$650 for painting, a sum of \$500 is charged for entertaining Japanese guests, and the P. C. Advertiser took \$281 50 for printing and advertising, the remainder of the appropriation being disbursed for sundry petty expenses for the object intended.

With regard to the appropriation for "Expenses of Foreign Missions," the Report of the Minister of Finance informs us that the sum of \$25,000 was drawn for this purpose, but this statement does not agree either with the books of the Finance Department or those of the Foreign Office; the actual disbursement was \$25,095 58, and the books were made to balance by drawing the Revenue Stamps.

The sale of adhesive Revenue Stamps at the Treasury for the period just closed amounted to \$42,088.00 against \$55,766.00 for the period 1880-81, showing a loss of resum of \$95.58 from the appropriation for the "Encouragement of Immigration," in the Interior Department, and a most extraordinary and unwarranted proceeding. The

of all store to suit all slose of Dining Tables.

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him that he should have of this land the pro-portion which the money paid by him bore to the whole amount, which was fixed at 41½ acros the three patentees having 25 acros. The money, 673.56 was then paid to the land ogent and the patent, No. 940, was delivated to the applicants, Aug. 27th, 1833. The land was not particularly valuable at that time nor un-til 1876 when cane planting was begun in the neighborhood. Kaiwi cultivated part of this land with various crops of kide, etc. to the manka part and there is evidence that he had a house on it and that Kelinas and others suc-ceeding to his interest continued to live upon it and to cultivate it with some interruption up to the time when the Hotokas Sugar Oc. plowed the land up for came planting about two years up.

ap to the time when the Henokas Sugar Copiewed the land up for cane planting about two years ago.

In 1886, after the death of Napenki and No-hekkahiki a deed was drawn up by Naiapaakan then Circuit-Judga, he taking his instructions from Lubeluhe and Kairwi, of which the following is a translation:

"Know all men by this paper, we whose are the names called Lubeluhe (k.) Napsahi and Nobolikahiki, the persons whose is the purchased land in Royal Pattent number 50; of a number of acres (69½) Abualoa at Hamakus, Island of Hawaii, Hawaiian Islands, and for the money that Kaiwi, of Aliualoa, advanced to as at the time of the buying of this land, orry-wight dollars in full, therefore, in order to discharge this money of Kaiwi's, we agree to transfer (brollie) to him the forty-four and

but relimquishing it upon the urgency of Ke-kuanson, giving it up, some say, on account of regard for Kamamalu. The testimony is that Kekuanson claimed it as being Paskes, and Haumes as being Keauhou. We have no reason to think that Kekuanson claimed land which was clearly and undisputably known to be Keauhou. With all the weight and force of his strong character be could not have exerced such a surrender. Keauhou having been awarded to Haumea he was socure in his right to winsterer was included therein, if it was well known. The fact that he about is right to a hafever was inclinded therein, it was well known. The fact that he ab doned his claim is a pregnant circumstance show that there was at least an uncertain about the boundary. The character of land, as we have had occasion to remark in some other boundary cases may have customed this uncertainty. The land was of the kind which was applied to value mass in accient times, and indeed most of of a description of little value at the pre-

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twi with the establishment, where lovers of the one can participate. 1000 NOTICE. PHIS IS TO CERTIFY THAT THE A co-partnership beyelolies existing between fleen and Alogyan Pain, Hamshingesto, Nani, the fless name of S. Sam Lee & Co. in this da

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